

IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

Civil Writ Petition No.3156 of 2016
Date of Decision: February 17, 2016

M/s Prime Leathers and anotherPetitioners

versus

The Union of India and anotherRespondents

CORAM: HON'BLE MR.JUSTICE SURYA KANT.
HON'BLE MR.JUSTICE P.B.BAJANTHRI.

Present: Mr.Akshay Bhan, Senior Advocate with
Mr.Rohit Sud, Advocate, for the petitioners.

:-

1. Whether Reporters of Local papers may be allowed to see the judgment?
2. To be referred to the Reporters or not?
3. Whether the judgment should be reported in the Digest?

Surya Kant, J. (Oral)

The first petitioner is a partnership firm and the second petitioner is its partner. The Directorate of Revenue Intelligence, Delhi Zonal Unit, served the petitioners with a show-cause notice dated 06.12.2010 (P-1) asking them to explain the alleged evasion of Export Duty and availment of Drawback and DFRC Duty Free Replacement Scheme in exporting consignments by misleading 'semi-finished leather' as 'finished leather'.

[2] The petitioners are said to have submitted an interim reply on 25.04.2012 followed by their application dated 12/13.03.2013 seeking cross-examination of the witnesses and inspection of records, on the strength of which the show-cause notice dated 06.12.2010 was issued.

[3] According to the petitioners, no action in the matter was taken until they received the reminder notice dated 09.12.2015 (P-5) to which they again replied on 14.12.2015 seeking cross-examination of the witnesses and inspection of the records. However, without accepting or rejecting their request, the petitioners are said to have been served with the final notice dated 09.02.2016 (P-10) to which they have again replied on 11.02.2016 (P-11) reiterating their old request.

[4] The petitioners now apprehend that the Prescribed Authority would pass the final order without deciding their request re: inspection of records or cross-examination of the witnesses. The matter is now stated to be listed before the Commissioner of Customs (Preventive), Amritsar (today at 3.30 p.m.).

[5] Vide the final notice dated 09.02.2016 (P-10), the petitioners have been asked to appear either personally or through authorized representative.

[6] We have heard learned counsel for the petitioners.

[7] There is no reason for us to doubt that the authorities would not follow the mandatory procedure or will take no decision on the petitioners' request re: inspection of record and cross-examination of witnesses, while deciding the matter on merits. The petitioners may put in appearance without prejudice to the adjudication of their request for

cross-examination or inspection of records, as sought by them vide supplementary reply dated 12.13.03.2013 or the subsequent representations. The Prescribe Authority will deal with both the issues by way of a reasoned order.

[8] The writ petition stands disposed of accordingly.

[9] Dasti. Be released today itself.

[SURYA KANT]
JUDGE

February 17, 2016
mohinder

[P.B.BAJANTHRI]
JUDGE